

## STATEMENT OF PURPOSE

### RS28504C1 / H0212

This legislation would allow someone who is the homeowner of a Certified Family Home to apply for the "circuit breaker" property tax relief program by exempting the payment they receive from the state to care for someone in their home from income counted toward the application for the circuit breaker. The federal government does not count this income toward federal income tax purposes. Certified Family Homes (CFH) provide a safe, family-style living environment for adults who need some assistance with the activities of daily living, but do not require a more restrictive institutional setting. Certification as a CFH is required when a paid caregiver provides services to any vulnerable adult residing in the caregiver's home. In order to keep people with disabilities out of institutions, Idaho, like other states in our country, allows homeowners to become licensed to care for someone in their home and receive payments for caring for their health and well-being. This saves the state many thousands of dollars; on average someone in a CFH is compensated \$54.00 per day (\$19,710.00 annually) versus \$265.00 per day in an institution (\$96,725.00 annually). The purpose of this legislation allows a low-income person to apply for property tax relief without this compensation counting against them when they apply for property tax relief.

### FISCAL NOTE

There are approximately 2,200 Certified Family Homes in Idaho. Unfortunately, the Department of Health and Welfare does not collect the qualifying criteria for the circuit breaker, so it is difficult to know the exact number of CFH owners who could qualify. It was estimated that there is a range of 200 to 550 homes that may qualify and actually apply for the circuit breaker. The maximum amount of property tax relief able to be sought is \$1,320. Therefore, the estimated range of this relief would be \$264,000.00 to \$726,000.00. After discussing this with the Department of Health and Welfare, the lower estimate is much more likely.

#### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).